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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/519,149	12/27/2004	Peter Noel Murray	6002-1075	5399
466	7590	08/06/2009		
YOUNG & THOMPSON			EXAMINER	
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Suite 500				
ALEXANDRIA, VA 22314			ART UNIT	PAPER NUMBER
			3687	
			MAIL DATE	DELIVERY MODE
			08/06/2009	PAPER

Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

Office Action Summary	Application No. 10/519,149	Applicant(s) MURRAY, PETER NOEL
	Examiner VANEL FRENEL	Art Unit 3687

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --
Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
 - If no period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
 - Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133).
- Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) Responsive to communication(s) filed on 13 July 2009.
- 2a) This action is FINAL. 2b) This action is non-final.
- 3) Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) Claim(s) 25-45 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) Claim(s) _____ is/are allowed.
- 6) Claim(s) 25-45 is/are rejected.
- 7) Claim(s) _____ is/are objected to.
- 8) Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) The specification is objected to by the Examiner.
- 10) The drawing(s) filed on _____ is/are: a) accepted or b) objected to by the Examiner.
 Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
 Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) All b) Some * c) None of:
 1. Certified copies of the priority documents have been received.
 2. Certified copies of the priority documents have been received in Application No. _____.
 3. Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- 1) Notice of References Cited (PTO-892)
 2) Notice of Draftsperson's Patent Drawing Review (PTO-948)
 3) Information Disclosure Statement(s) (PTO/SB/08)
 Paper No(s)/Mail Date _____
- 4) Interview Summary (PTO-413)
 Paper No(s)/Mail Date _____
- 5) Notice of Informal Patent Application
 6) Other: _____

DETAILED ACTION

Continued Examination Under 37 CFR 1.114

1. A request for continued examination under 37 CFR 1.114, including the fee set forth in 37 CFR 1.17(e), was filed in this application after final rejection. Since this application is eligible for continued examination under 37 CFR 1.114, and the fee set forth in 37 CFR 1.17(e) has been timely paid, the finality of the previous Office action has been withdrawn pursuant to 37 CFR 1.114. Applicant's submission filed on 7/13/09 has been entered.

Notice to Applicant

2. This communication is in response to the RCE filed on 7/13/09. Claims 24, 36, 39 and 44 have been amended. Claims 24-45 are pending.

Claim Rejections - 35 USC § 103

3. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negatived by the manner in which the invention was made.

4. Claims 24-45 are rejected under 35 U.S.C. 103(a) as being unpatentable over Brown (5,875,435) in view of Harris et al. (5,517,406).

As per claim 24, Brown discloses an accounting system including at least one client module for use by a client an administration module for administering said at least one client module; "and at least one adviser module associated with one or more of said at least one client module", the administration module "being adapted for installation on an administration computer server" and the at least one client module "being adapted for installation on a client computer unit (s) remote from the administrator computer server", the administration module, the at least one client module, and the one adviser module" being arranged for communication over a communications network, "the at least one adviser module being arranged to transfer accounts configuration information to the administration module for configuring the associated at least one client module the associated" at least one client module having transaction entry means for entering transaction records, pre- assigned transaction category codes being stored on a storage medium (See Brown, Col .1, lines 20-31), means for selecting a pre- assigned category code to associate with a transaction record to be entered through the transaction entry means, and a client chart of accounts for selection of an account to which the transaction record is to be associated (See Brown, Fig.I; Col .4, lines 36-63).

Brown does not explicitly disclose the accounts being predetermined by the client "in consideration of tax liability options for transactions" or in accordance with accounts of at least one business type prenominated by the client, each of said accounts including a pre-allocated unique account identification and an account description which

is prescribed by the client or generally adopted by traders in said at least one business type, and each of said category codes being pre-specified as a taxed or non-taxed category, and as an expenditure or income transaction type, the administration module having a master chart of accounts from which the client chart of accounts is extracted, and chart generating means for generating said master chart of accounts in accordance with an administrator's determination.

However, these features are known in the art, as evidenced by Harris. In particular, Harris suggests the accounts being predetermined by the client "in consideration of tax liability options for transactions" or in accordance with accounts of at least one business type prenominated by the client, each of said accounts including a pre-allocated unique account identification and an account description which is prescribed by the client or generally adopted by traders in said at least one business type, and each of said category codes being pre-specified as a taxed or non-taxed category, and as an expenditure or income transaction type, the administration module having a master chart of accounts from which the client chart of accounts is extracted "based on the information from the adviser module", and chart "of accounts" generating means for generating said client chart of accounts in accordance with an "adviser module" determination "of relevant account information for an associated client module" (See Harris, Co1.1, lines 1-17; Col.3, lines 7-24).

It would have been obvious to one of ordinary skill in the art at the time of the invention to have included the features of Harris within the system of Brown with the

motivation of providing position information trade, execution and trade verification accurately and on a daily basis (See Harris, Col.3, lines 4-6).

As per claim 25, Brown discloses the system wherein said at least one "business" type include trading activities involving the provision of goods and/or services relating to any class of business (See Brown, Col.9, lines 60-67 to Col .10, line 13).

As per claim 26, Brown discloses the system wherein the at least one client module having means for obtaining information relevant to tax liabilities of the transaction records, said information obtaining means having one or more prompts associated with each of a plurality transaction category codes that have tax liabilities, and being arranged to present the associated one or more prompts for entering information relevant to tax liabilities when one of said category code is nominated for a transaction to be entered, and to extract the entered information for allocating tax liabilities of the transaction (See Brown Col .10, lines 14-47).

As per claim 27, Brown discloses the system said one or more prompts are in the form of one or more leading questions for prompting the client to enter said relevant tax liability information in a designated location(s), and the at least one client module being arranged to extract the entered information at said designated location(s) and apply a tax liability determination procedure which is specific for the or each extracted information from said designated location(s) (See Brown, Col .10, lines 30-47).

As per claim 28, Brown discloses the system wherein the at least one client module having report generating means arranged to access the entered transaction records for generating accounting reports (See Brown, Col .1, lines 21-31).

As per claim 29, Brown discloses the system wherein the report generating means including a report selection arrangement for selecting any one of a number of accounting reports for generation (See Brown, Col .1, lines 21-31).

As per claim 30, Brown discloses the system wherein at least one of said taxed category codes is pre-allocated to taxation segments for a taxation report, being one of the accounting reports (See Brown, Col.3, lines 40-52).

As per claim 31, Brown discloses the system wherein said taxation report is a Business Activity Statement (BAS) that complies with the Goods and Services Tax (GST) (Col.2, lines 3-8).

As per claim 32, Brown discloses the system wherein where a taxed category code having a variable taxation allocation is entered, a window with appropriate prompts for specifying amounts to be allocated is presented for entering the amounts (See Brown, Col.9, lines 2-39).

As per claim 33, Brown discloses the system wherein the category code is associated with a wage account in said client chart of accounts (See Brown, Col.9, lines 25).

As per claim 34, Brown discloses the system further having storage means for storing the transaction records and is arranged for accessing bank statement records over the communications network (See Brown, Col.9, 60-67 to Col .10, line 13).

As per claim 35, Brown discloses the system wherein the at least one client module having reconciliation means for reconciling said stored transaction records with the bank statement records (See Brown, Col.9, lines 60-67 to Col .10, line 13).

As per claim 36, Brown discloses the system "wherein said" at least one adviser module having report generating means being arranged to access transaction records transferred from the "associated" at least one client module for generating accounting reports and management reports (See Brown, Col.6, lines 43-67 to Col.7, line 5).

As per claim 37, Brown discloses the system wherein the report generating means including a report selection arrangement for selecting any one of a number of accounting and management reports for generation (See Brown, Col.6, lines 43-67 to Col.7, line 5).

As per claim 38, Brown discloses the system wherein the client chart of accounts is locked so that the account identifications and the account descriptions therein can not be altered by the user (See Brown, Col.9, lines 25-39).

As per claim 39, Brown discloses the system wherein the administration module having a transaction code generating means for generating the transaction codes as specified by the "adviser" (See Brown, Abstract; Col.4, lines 10-35).

As per claim 40, Harris discloses the system wherein the at least one client module including a plurality of client modules in communication with the administration module, each of the client modules having a unique client reference and is adapted to transfer sales orders and/or purchase orders through the administration module, each of said sales orders and/or purchase orders including a client reference of a purchasing client module and a client reference of a supplier client module (See Harris, Col .14, lines 3-37).

As per claim 41, Brown discloses the system wherein the administration module having a coordination unit arranged to use the client references to transfer a purchase order from the purchasing client module to the supplier client module and to transfer a subsequently received invoice from the supplier client module to the purchasing client module (See Brown, Col.8, lines 35-65).

As per claim 42, Brown discloses the system wherein "record of" payment of the invoice is transfer through the administration module so that the coordination unit "communicates to the supplier client module" a record that the invoice has been settled (See Brown, Col.8, lines 35-65).

As per claim 43, Harris discloses the system wherein storage means being arranged to store transaction information between suppliers and purchasers, and the coordination unit being arranged to automate purchase orders when stocks for transactions are below predetermined levels (See Harris, Col .10, lines 52-67).

As per claim 44, Harris discloses the system wherein each said plurality of client modules is associated with said at least one adviser module so that the transaction records "stored in the client modules" of the associated client(s) can be accessed remotely (See Harris, Col .11, lines 3-30).

As per claim 45, Harris discloses the system wherein the at least one client module is a cash book module or an accrual module or a combined cash book and accrual module, or a payroll module or a point of sale module, or any combination of two or more of said modules (See Harris, Col.7, lines 53-67 to Col.8, line 3).

Response to Arguments

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5. Applicant's arguments filed 7/13/09 with respect to claims 24-45 have been fully considered but they are not persuasive.

In response, all of the limitations which Applicant disputes as missing in the applied references, including the features newly added in the 7/13/09 amendment, have been fully addressed by the Examiner as either being fully disclosed or obvious in view the teachings of Brown and/or Harris based on the logic and sound scientific reasoning of one ordinarily skilled in the art at the time of the invention, as detailed in the remarks and explanations given in the preceding sections of the present Office Action and in the prior Office Action, and incorporated herein. One cannot show nonobviousness by attacking references individually where the rejections are based on combinations of references. See *In re Keller*, 642 F.2d 413, 208 USPQ 871 (CCPA 1981); *In re Merck & Co.*, 800 F.2d 1091,231 USPQ 375 (Fed. Cir. 1986). In addition, the test for obviousness is not whether the features of a secondary reference may be bodily incorporated into the structure of the primary reference; nor is it that the claimed invention must be expressly suggested in any one or all of the references. Rather, the test is what the combined teachings of the references would have suggested to those of ordinary skill in the art. See *In re Keller*, 642 F.2d 413, 208 USPQ 871 (CCPA 1981).

Conclusion

6. Any inquiry concerning this communication or earlier communications from the examiner should be directed to VANEL FRENEL whose telephone number is (571)272-

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6769. The examiner can normally be reached on 6:30am-5:00pm. If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Matthew S. Gart can be reached on 571-272-3955. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/Vanell Frenel/

Examiner, Art Unit 3687

July 31, 2009